

Hanada, Howard

---

**From:** Griffith, Doreen  
**Sent:** Monday, February 16, 2004 8:09  
**To:** 'Iwamura, Steve (JP - Osaka)'  
**Cc:** THayes2706@aol.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com;  
machida@sportsshinko.co.jp; morita@sportsshinko.co.jp; Hanada, Howard; Mori, Yoko (JP - Osaka)  
**Subject:** RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Steve,

In addition to documenting the conversation as she is doing, I would have Ms. Mori ask for a hold to be put on this final notice so that the payment can be credited to your account. I would also give the state the payment information so that they know this amount in full has been mailed. Maybe with this information, the notices will cease until the receipt of the payment.

Best regards,  
Doreen

-----Original Message-----

**From:** Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohatsu.co.jp]  
**Sent:** Saturday, February 14, 2004 4:06 PM  
**To:** Griffith, Doreen  
**Cc:** THayes2706@aol.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com; machida@sportsshinko.co.jp;  
morita@sportsshinko.co.jp; Hanada, Howard; Mori, Yoko (JP - Osaka)  
**Subject:** RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Doreen,

thank you. my senior staff, Yoko Mori has been calling the state since we received the first notice. There were two penalty notices. We sent two checks. One has been received, and the other has not. Is there anything in particular she should do when she calls, besides note the name of the person and point of telecon?

steve

-----Original Message-----

**From:** Griffith, Doreen [mailto:Doreen.Griffith@gt.com]  
**Sent:** Sunday, February 15, 2004 3:37 AM  
**To:** Betty Kawagoe; Iwamura, Steve (JP - Osaka)  
**Cc:** Glenn Melchinger; THayes2706@aol.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com;  
machida@sportsshinko.co.jp; morita@sportsshinko.co.jp; Hanada, Howard; Shimizu, Shaun  
**Subject:** RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Dear Steve,

It appears that the GE Tax penalty/interest payment and this notice have crossed paths in the mail. Please provide me the date of payment, and I will call the state of Hawaii to give them the information to stop this action.

Best regards,  
Doreen

CONFIDENTIAL  
GT033673

EXHIBIT M-3

2/23/2005

-----Original Message-----

**From:** Betty Kawagoe [mailto:bkawagoe@ahfi.com]  
**Sent:** Friday, February 13, 2004 1:54 PM  
**To:** Griffith, Doreen; steve.iwamura@tohmatu.co.jp  
**Cc:** Glenn Melchinger; THayes2706@aol.com; hamanaka@habataki-law.jp;  
kimura@kyoei-law.com; machida@sportsshinko.co.jp; morita@sportsshinko.co.jp  
**Subject:** RE: Sports Shinko Tax Documents -- PRIVILEGEDANDCONFIDENTIAL

Please find attached is a Final Notice of Intent to Levy and File a Tax Lien from the Department of Taxation. This was received by our office today.

Betty Kawagoe  
Secretary to Glenn T. Melchinger  
Alston Hunt Floyd & Ing

>>> "Griffith, Doreen" <Doreen.Griffith@gt.com> 12/30/2003 9:15:34 AM >>>  
Steve,

Yes, the penalties and interest should be paid.

The necessary change of address forms have been completed and are being sent to you in Japan for signature.

Thank you,  
Doreen

-----Original Message-----

**From:** Iwamura, Steve (JP - Osaka) [mailto:steve.iwamura@tohmatu.co.jp]  
**Sent:** Monday, December 29, 2003 7:21 AM  
**To:** Griffith, Doreen  
**Cc:** gmelchinger@ahfi.com; Kimura Keljiro; hamanaka@habataki-law.jp;  
machida@sportsshinko.co.jp; morita@sportsshinko.co.jp;  
THayes2706@aol.com  
**Subject:** FW: Sports Shinko Tax Documents -- PRIVILEGED  
ANDCONFIDENTIAL

Doreen,

Happy Holidays.

in clearing out my mails, i cannot find in my files, your response to Glenn's mail below. Can you advise:

1. if the bills and penalty amounts are correct and should be paid.
2. if we have filed all necessary change of address notices as instructed below.

Steve

-----Original Message-----

**From:** Glenn Melchinger [mailto:gmelchinger@ahfi.com]  
**Sent:** Friday, December 19, 2003 6:42 AM  
**To:** Doreen.Griffith@gt.com; Iwamura, Steve (JP - Osaka)  
**Cc:** THayes2706@aol.com; Shaun.Shimizu@gt.com; hamanaka@habataki-law.jp; kimura@kyoei-law.com; morita@sportsshinko.co.jp  
**Subject:** Re: Sports Shinko Tax Documents -- PRIVILEGED  
ANDCONFIDENTIAL

Dear Shaun and Doreen,

Per Steve Iwamura's November 22 e-mail message below, the relevant tax authorities must be promptly notified of the change in address of the Sports Shinko offices.

Tom Hayes has been the representative and the various Sports Shinko entity addresses have been changed since October, 2002. As you know, the former Sports Shinko business locations are now being run by a completely different set of entities. Mail requiring a response from Sports Shinko should not go to these entities. The new address is available on the DCCA website:

Thomas S. Hayes  
99-994 IWAENA STREET  
SUITE C  
AIEA Hawaii 96701  
United States of America

Please could you handle this notification so our office does not continue to get late notifications and tax documents from Toshio Kinoshita's attorney, John Komeiji?

Please note the attached delinquency notices.

1. #2495.pdf was post-marked 11/26/03
2. #2496.pdf was post-marked 12/04/03.

Thank you for your immediate attention to this matter.

Very truly yours,

Glenn Melchinger

Alston Hunt Floyd & Ing  
Attorneys at Law  
A Law Corporation  
18th Floor ASB Tower  
1001 Bishop Street  
Honolulu, HI 96813  
Tel: (808) 441-6117 (direct)  
Fax: (808) 441-6517 (direct)  
E-mail: [gtm@ahfi.com](mailto:gtm@ahfi.com)  
[www.ahfi.com](http://www.ahfi.com)

>>> "Iwamura, Steve (JP - Osaka)"  
<[steve.iwamura@tohatsu.co.jp](mailto:steve.iwamura@tohatsu.co.jp)> 11/22/2003  
3:35:03 AM >>>  
Doreen,

please see attached notice from IRS regarding information for filing 941s. As you know, SS-Hawaii has no employees, and therefore no 941 filing obligation. However, the notice is addressed to SS-Hawaii's former address. Have we given the IRS proper notice of the company's address change?

Steve

-----Original Message-----

**From:** Glenn Melchinger [<mailto:gmelchinger@ahfi.com>]

**Sent:** Saturday, November 22, 2003 11:27 AM

**To:** THayes2706@aol.com

**Cc:** [hamanaka@habataki-law.jp](mailto:hamanaka@habataki-law.jp); [kimura@kyoei-law.com](mailto:kimura@kyoei-law.com);

[morita@sportsshinko.co.jp](mailto:morita@sportsshinko.co.jp); Iwamura, Steve (JP - Osaka)

**Subject:** IRS Docs PRIVILEGED AND CONFIDENTIAL

PRIVILEGED AND CONFIDENTIAL

2/23/2005

CONFIDENTIAL  
GT033676

Attached is a communication from the IRS for your records. I'm not entirely sure what we need to do to get the SS companies' addresses changed on IRS and other authorities' records, but we should do it, I think.

Tom--can you do this, or shall we?

Glenn

Glenn Melchinger

Alston Hunt Floyd & Ing  
Attorneys at Law  
A Law Corporation  
18th Floor ASB Tower  
1001 Bishop Street  
Honolulu, HI 96813  
Tel: (808) 441-6117 (direct)  
Fax: (808) 441-6517 (direct)  
E-mail: [gtm@ahfi.com](mailto:gtm@ahfi.com)  
[www.ahfi.com](http://www.ahfi.com)

NOTICE: This communication constitutes an electronic communication within the meaning of the Electronic Communications Privacy Act, 18 USC 2510, and its disclosure is strictly limited to the recipient intended by the sender of this message. This E-mail, and any attachments, have been sent as a confidential communication by Alston Hunt Floyd & Ing in furtherance of and for the purpose of facilitating the rendition of professional legal services to a client who has retained and/or consulted Alston Hunt Floyd & Ing with a view to obtaining professional legal services. If you are not the addressee or the intended recipient, do not read this E-mail or open any attachments. This E-mail and attachments are protected by the attorney-client privilege and the work product doctrine. This E-mail and attachments are not intended for

release to opposing parties, opposing counsel or any other third person or entity. Copies of this E-mail and any attachments should not be kept in your regular files. If you print a copy of this E-mail or any attachments, place it in a separate file labeled "Attorney-Client Privilege." DO NOT PRODUCE A COPY OF THIS E-MAIL IN DISCOVERY.

---

This e-mail is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and delete the material from any computer.

---

This e-mail is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and delete the material from any computer.

2/23/2005

CONFIDENTIAL  
GT033678